

Central Intelligence Agency
Washington, D.C. 20505

DCI/DDCI Executive Staff

26 January 1988

NOTE FOR: DCI

SUBJECT: Federal Managers' Integrity Act

Attached for your signature are letters to the President and each of the two oversight committee chairmen certifying that the Agency's internal accounting and administrative controls are effective and legally sound. This certification is required annually by the Federal Managers' Financial Integrity Act of 1982. Attached to the inside cover of this package is an explanation of how the process of certification within the Agency takes place. Basically, each of the Deputy Directors, the IC Staff, and the National Intelligence Emergency Support Office (NIESO), certify in separate memoranda that their accounting and internal financial controls meet the requirements of the Act (these certifications are also attached). The delay in your seeing this was because the original package provided only the letters for your signature and no explanation of the process of certification within the Agency.

STAT



ROUTING AND RECORD SHEET

SUBJECT: (Optional)

Report to The President - Federal Managers' Integrity Act

FROM: Allen R. Elkins
Director of Finance
1212 Key Bldg.

EXTENSION

NO.

DDA-2580x-87

DATE

10 December 1987

TO: (Officer designation, room number, and building)

DATE

RECEIVED

FORWARDED

OFFICER'S INITIALS

COMMENTS (Number each comment to show from whom to whom. Draw a line across column after each comment.)

1. DDA
7 D 18 HQS

WJD

2.

3. IG
6 E 18 HQS

5 Jan 88

CH

4.

5. Exec. Registry
7 D 18 HQS

5 JAN 1988

TRK

6.

7. EXEC. DIRECTOR
7 D 18 HQS

17 JAN 1988

GT

8.

9. DDCI
7 E 12 HQS

8 Jan

J.

10.

11. DCI
7 E 12 HQS

28 JAN 1988

WJD

12.

13. EXEC. REGISTRY
7 D 18 HQS

29 JAN 1988

KI

14. DDA
7 D 18 HQS

15. D/OF
1212 KEY

Bob: The word NIESO in itself
is UNCLASSIFIED.

FOR MAILING

L-104-15

Central Intelligence Agency

Washington, D.C. 20505

28 JAN 1988

The President
The White House
Washington, D.C. 20500

Dear Mr. President:

As required by the Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255), this is my report to you on the systems of internal accounting and administrative controls of the Central Intelligence Agency (CIA), the Intelligence Community Staff (ICS), and the National Intelligence Emergency Support Office (NIESO) in effect for Fiscal Year 1987.

An evaluation of these systems was performed in reasonable accordance with the guidelines issued by the Office of Management and Budget. Senior officials in reporting the results of their respective evaluations were required to also evaluate the substance of findings of internal management reviews, staff reporting, and audit or inspection reports. No material weakness in Agency systems of internal accounting and administrative controls was identified in any of these evaluations.

I am satisfied based upon the written certifications of responsible senior officials and evaluations of the findings of inspections and audits by the Office of the Inspector General that the CIA, ICS, and NIESO systems of internal accounting and administrative controls provide reasonable assurance that:

- (a) Obligations and costs comply with applicable law;
- (b) All assets are safeguarded against waste, loss, unauthorized use, and misappropriation; and
- (c) Revenues and expenditures applicable to agency operations are recorded and accounted for properly so that accounts and reliable financial and statistical reports may be prepared and accountability of the assets may be maintained.

The President

I further report to you that, to the best of my knowledge based upon the evaluation and written assurance of the responsible senior official, the accounting system of the Agency, which also supports ICS and NIESO, substantially conforms with the principles, standards, and requirements prescribed by the Comptroller General.

Statements similar to this one are being provided to the Chairmen of the Senate Select Committee on Intelligence and the House Permanent Select Committee on Intelligence.

Respectfully yours,

/s/ William H. Webster

William H. Webster
Director of Central Intelligence

Central Intelligence Agency

28 JAN 1988

Washington, D.C. 20505

The Honorable David L. Boren
Chairman
Select Committee on Intelligence
United State Senate
Washington, D.C. 20510

Dear Mr. Chairman:

As required by the Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255), this is my report to you on the systems of internal accounting and administrative controls of the Central Intelligence Agency (CIA), the Intelligence Community Staff (ICS), and the National Intelligence Emergency Support Office (NIESO) in effect for Fiscal Year 1987.

An evaluation of these systems was performed in reasonable accordance with the guidelines issued by the Office of Management and Budget. Senior officials in reporting the results of their respective evaluations were required to also evaluate the substance of findings of internal management reviews, staff reporting, and audit or inspection reports. No material weakness in Agency systems of internal accounting and administrative controls was identified in any of these evaluations.

I am satisfied based upon the written certifications of responsible senior officials and evaluations of the findings of inspections and audits by the Office of the Inspector General that the CIA, ICS, and NIESO systems of internal accounting and administrative controls provide reasonable assurance that:

- (a) Obligations and costs comply with applicable law;
- (b) All assets are safeguarded against waste, loss, unauthorized use, and misappropriation; and
- (c) Revenues and expenditures applicable to agency operations are recorded and accounted for properly so that accounts and reliable financial and statistical reports may be prepared and accountability of the assets may be maintained.

The Honorable David L. Boren

I further report to you that, to the best of my knowledge based upon the evaluation and written assurance of the responsible senior official, the accounting system of the Agency, which also supports ICS and NIESO, substantially conforms with the principles, standards, and requirements prescribed by the Comptroller General.

Statements similar to this one are being provided to The President and the Chairman of the House Permanent Select Committee on Intelligence.

Respectfully yours,

/s/ William H. Webster

William H. Webster
Director of Central Intelligence

Central Intelligence Agency

28 JAN 1988

Washington, D.C. 20505

The Honorable Louis Stokes
Chairman
Permanent Select Committee on Intelligence
House of Representatives
Washington, D.C. 20515

Dear Mr. Chairman:

As required by the Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255), this is my report to you on the systems of internal accounting and administrative controls of the Central Intelligence Agency (CIA), the Intelligence Community Staff (ICS), and the National Intelligence Emergency Support Office (NIESO) in effect for Fiscal Year 1987.

An evaluation of these systems was performed in reasonable accordance with the guidelines issued by the Office of Management and Budget. Senior officials in reporting the results of their respective evaluations were required to also evaluate the substance of findings of internal management reviews, staff reporting, and audit or inspection reports. No material weakness in Agency systems of internal accounting and administrative controls was identified in any of these evaluations.

I am satisfied based upon the written certifications of responsible senior officials and evaluations of the findings of inspections and audits by the Office of the Inspector General that the CIA, ICS, and NIESO systems of internal accounting and administrative controls provide reasonable assurance that:

- (a) Obligations and costs comply with applicable law;
- (b) All assets are safeguarded against waste, loss, unauthorized use, and misappropriation; and
- (c) Revenues and expenditures applicable to agency operations are recorded and accounted for properly so that accounts and reliable financial and statistical reports may be prepared and accountability of the assets may be maintained.

The Honorable Louis Stokes

I further report to you that, to the best of my knowledge based upon the evaluation and written assurance of the responsible senior official, the accounting system of the Agency, which also supports ICS and NIESO, substantially conforms with the principles, standards, and requirements prescribed by the Comptroller General.

Statements similar to this one are being provided to The President and the Chairman of the Senate Select Committee on Intelligence.

Respectfully yours,

/s/ William H. Webster

William H. Webster
Director of Central Intelligence

STAT

ORIG: AD/PP/OF

Distribution:

Original - Addressee

- 1 - ER
- 1 - DDA
- 1 - IG
- 1 - D/OF
- 1 - AD/PP/OF